The International Tax Framework in a Fragmenting World

Over the past 15 years, a massive transformation of the international tax framework has occurred. Traditional instruments, like tax treaties and transfer pricing rules, have been modified and completed by new rules aiming to better fight tax evasion and tax avoidance, including a global minimum tax of 15% for large multinationals. Conducted by more than 100 countries, under the supervision of the G20, these changes have also fostered tax cooperation between authorities. What will happen to this reform in a context of geopolitical fragmentation and crisis of global governance?

2023.10.20 [Fri.]
16:00-17:30 JST

Speaker
Pascal SAINT-AMANS
Professor, University of Lausanne

Pascal SAINT-AMANS, a French national, trained at Ecole Nationale d’Administration, was the director of the Centre for Tax Policy and Administration at the OECD from 2012 to 2022, after joining the organization in 2007 to initially deal with harmful tax practices. SAINT-AMANS launched the Base Erosion and Profit Shifting (BEPS) project and led the work on establishing a global minimum tax for Multinational Enterprises (MNEs). He is now partner at Brunswick, a critical issue advisory firm, and Professor at University of Lausanne as well as non-resident fellow at Bruegel.

Moderator & Discussant
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Pre-registration required
Register here

Language
English (Japanese interpretation)

Venue
ZOOM Webinar

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